DOCUMENT RESUME

ED 109 948 HE 006 517

TITLE 1972-73 Instructional Expenditures Study.
INSTITUTION Washington State Council on Higher Education, Olympia.
PUB DATE Apr 75
NOTE 52p.

EDRS PRICE MF-$0.76 HC-$3.32 PLUS POSTAGE
DESCRIPTORS Community Colleges; *Costs; Data Analysis; *Expenditures; *Higher Education; Instructional Programs; *Public Facilities; Research; Service Education; State Colleges; *Unit Costs; Universities
IDENTIFIERS *Washington

ABSTRACT

The following tables are the result of the Council on Higher Education study of 1972-73 unit costs in public institutions on higher education. This study is the first effort in this state (and perhaps any state) to clearly relate all costs to the instructional, research, and public service efforts of all the public institutions of higher education. The information base has been built from a detailed level (e.g., upper division biology courses or dental assistant technology courses started after the eighth day of instruction) and aggregated upward. This report includes information covering the community colleges, the state colleges, and the two universities. The cost data are presented in a format compatible with the "Program Decision Structure," and are also compatible with structures being developed nationally for the presentation and analysis of higher education costs. In reviewing the figures contained in this report, comparisons of overall averages except in those cases where the institutions offer reasonably similar instructional programs should be avoided. The same rule applies to comparisons of graduate costs at the state colleges and universities where the differences in program size and type significantly affect costs. (Author/KE)

****
* Documents acquired by ERIC include many informal unpublished *
* materials not available from other sources. ERIC makes every effort *
* to obtain the best copy available. nevertheless, items of marginal *
* reproducibility are often encountered and this affects the quality *
* of the microfiche and hardcopy reproductions ERIC makes available *
* via the ERIC Document Reproduction Service (EDRS). EDRS is not *
* responsible for the quality of the original document. Reproductions *
* supplied by EDRS are the best that can be made from the original. *
****

ED109948

1972-73

INSTRUCTIONAL EXPENDITURES STUDY

April, 1975

U S DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION
THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

COUNCIL ON HIGHER EDUCATION
908 East Fifth
Olympia, Washington 98504

HE006 517

INTRODUCTION

The following tables are the result of the Council on Higher Education study of 1972-73 unit costs in public institutions of higher education.

Efforts in this area began in September, 1973 with a comprehensive review of data requirements so that the cost study could be structured to respond to various needs of other Council projects and executive and legislative requests. The cost study itself began in December, 1973. In this effort, the Council staff has been assisted by an advisory committee representing the four-year colleges and universities, the State Board for Community College Education, the Office of Program Planning and Fiscal Management and the staff of the Ways and Means committees of the House and Senate. Professional and data processing services have also been provided under a contract with the Consulting Division of Boeing Computer Services.

This study marks the first effort in this state (and perhaps any state) to clearly relate all costs to the instructional, research and public service efforts of all of the public institutions of higher education. The information base has been built from a detailed level (e.g., upper division biology courses or dental assistant technology courses started after the eighth day of instruction) and aggregated upward.

This report includes information covering the community colleges, the state colleges and the two universities.

The cost data are presented in a format compatible with the "Program Decision Structure" and are also comparible with structures being developed nationally for the presentation and analysis of higher education costs.

In reviewing the figures contained in this report, the reader should avoid comparisons of overall averages except in those cases where the institutions offer reasonably similar instructional programs. The same rule of thumb applies to comparisons of graduate costs at the state colleges and universities where differences in program size and type significantly effect costs.

It should also be understood that the data do not necessarily reflect an optimum situation or represent a standard benchmark. They reflect the best representation of what actually occurred in 1972-73. We hope this information can serve as a resource in further policy studies of factors effecting higher education costs and the allocation of resources.

TABLE I

The easiest cost to associate with the instruction of students is the cost of faculty salaries and related fringe benefits. These costs represent the portion of the faculty members' workload which has been attributed to the courses which they teach. The amounts do not include the portion related to directed research or public service activities. A proportional share of the cost of persons serving as department chairpersons is included. No supporting costs e.g. clerical services, supplies, equipment, etc. are included in these figures.

In viewing this information, it is evident that the community college costs are substantially lower than the colleges and universities for lower division academic courses. This is due to the fact that approximately one-third of the instruction is provided by part-time faculty who, in 1972-73, were paid less than half the amount paid to full-time faculty. If part-time faculty were paid at 100% of the full-time rate, the cost per student would have been $689 for academic and $763 for vocational courses.

TABLE I

ACADEMIC YEAR 1972-73 - FACULTY SALARIES AND BENEFITS PER FTE STUDENT
BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
(Excluding Agriculture and Natural Resources, Engineering and Health Sciences)

	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Average
All Community Colleges							
Pre-8th Day	$588	$620	$ --	$602	$ --	$ --	$602
Post-8th Day	496	402	--	433	--	--	433
Average	584	597	--	590	--	--	590
Eastern WA State College	665	--	906	789	1,456	1,049	820
Central WA State College	705	--	917	817	1,465	1,608	835
Western WA State College	642	--	976	812	2,128	1,775	858
Three College Average	668	--	937	807	1,713	1,446	840
The Evergreen State College	766	--	751	757	--	--	757
Four College Average	675	--	919	802	1,713	1,446	833
University of Washington	653	--	1,055	833	1,578	2,033	967
Washington State University	578	--	922	710	2,089	2,784	854
Two University Average	626	--	1,016	793	1,675	2,219	932

TABLE II

One of the major factors which affects higher education cost patterns is the relationship of students to faculty.

Table II presents these student/faculty ratios by course level and academic/vocational courses.

In reviewing this information, it should be noted that the absence of a graduate program (courses with a lower student/faculty ratio) at The Evergreen State College (TESC) tends to inflate TESC's total average ratio relative to all other institutions. A review which includes TESC should be made at the "undergraduate average" level only.

Deans and directors are excluded from the ratios.

Although these ratios do not directly compare to the staffing formula ratios used in budgeting (the latter contain provision for deans and directors and do not exclude time contributed to research or public service), the relative relationship is noteworthy when the ratios are weighted and compared.

	Formula Relationships	1972-73 State Colleges	1972-73 Universities
Lower Division	1.0	1.0	1.0
Upper Division	1.8	1.3	1.5
Grad 1	4.3	3.5	3.3
Grad II	6.0	3.0	4.2

Based on 1972-73 data, it appears appropriate to give additional study to the reliability of the formula factors in the Council's 1974-75 cost study and its review of budget formulas.

TABLE II

ACADEMIC YEAR 1972-73 - FTE STUDENTS PER FACULTY
BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
(Excluding Agriculture and Natural Resources, Engineering and Health Sciences - 4 year, High School Completion and Community Service - Community Colleges)

	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Average
All Community Colleges							
Pre-8th Day	21.3	18.1	--	19.8	--	--	19.8
Post-8th Day	14.7	18.1	--	16.8	--	--	16.8
Average	20.9	18.1	--	19.5	--	--	19.5
Eastern WA State College	20.9	--	16.0	18.0	11.0	14.7	17.5
Central WA State College	20.7	--	16.2	18.0	10.4	9.3	17.7
Western WA State College	21.2	--	14.8	17.4	7.1	8.8	16.6
Three College Average	21.0	--	15.6	17.8	9.0	10.7	17.2
The Evergreen State College	19.8	--	21.0	20.5	--	--	20.5
Four College Average	21.0	--	16.0	18.0	9.0	10.7	17.4
University of Washington	23.6	--	15.2	18.9	11.6	9.9	17.0
Washington State University	27.3	--	17.2	22.3	7.7	6.3	18.8
Two University Average	24.0	--	15.9	19.7	10.9	8.5	17.5

Note: Excludes deans and directors

TABLE III

Salary and benefits are another major factor in higher education costs. Table III breaks these costs into four major categories: tenured faculty, full-time non-tenured faculty, an average of the first two groups, and either part-time faculty (community colleges) or teaching and research assistants (state colleges and universities).

The community college post-8th day category is primarily composed of community service, mini-courses as opposed to full quarter academic and vocational programs. Seventy-three percent of the FTE faculty teaching these courses are part-time faculty (Table VII) which is reflected in the low overall average of salaries in this category. Table III does not include community service or high school completion programs. The detail for these program expenditures may be seen in Table VII.

TABLE III

SALARIES AND BENEFITS PER FTE FACULTY - BY TYPE
(Excluding Agriculture and Natural Resources, Engineering and Health Sciences)

	Tenured Faculty	Non-Tenured Faculty	Average of Tenured and Non-Tenured	Community College Part-Time Faculty	Four-Year Teaching Assistants	Overall Average
All Community Colleges						
Pre-8th Day	$14,638	$12,392	$14,211	$6,702	--	$11,898
Post-8th Day	11,491	12,445	11,805	5,604	--	7,287
Average	14,547	12,395	14,128	6,505	--	11,519
Eastern WA State College	15,404	13,093	14,467	--	12,211	14,371
Central WA State College	16,369	13,263	14,915	--	11,377	14,799
Western WA State College	15,832	12,488	14,368	--	11,891	14,218
Three College Average	15,854	12,903	14,562	--	11,869	14,436
The Evergreen State College	--	15,535	15,535	--	--	15,535
Four College Average	15,854	13,309	14,634	--	11,869	14,514
University of Washington	19,468	12,901	16,303	--	17,084	16,427
Washington State University	17,674	13,491	15,918	--	16,496	16,023
Two University Average	18,913	13,054	16,193	--	16,895	16,309

TABLE IV

After the faculty salary and benefits were calculated and related to the disciplines and the course levels, the direct support costs were distributed among the various instructional categories.

Support costs include such direct costs as other wages and salaries (clerical staff, laboratory assistants, etc.), equipment, supplies and other current expenses. The effect of adding these amounts to the faculty salary and benefits (shown in Table I) is outlined in Table IV.

TABLE IV

ACADEMIC YEAR 1972-73 - TOTAL DIRECT INSTRUCTION COST PER FTE STUDENT
BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
(Excluding Agriculture and Natural Resources, Engineering and Health Sciences)

	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Average
All Community Colleges							
Pre-8th Day	$678	$793	--	$729	--	--	$729
Post-8th Day	603	520	--	547	--	--	547
Average	675	764	--	715	--	--	715
Eastern WA State College	773	--	1,074	927	1,695	1,228	963
Central WA State College	822	--	1,080	958	1,665	1,841	979
Western WA State College	829	--	1,218	1,026	2,489	2,069	1,078
Three College Average	810	--	1,132	976	1,989	1,681	1,013
The Evergreen State College	930	--	940	936	--	--	936
Four College Average	819	--	1,113	973	1,989	1,681	1,007
University of Washington	871	--	1,430	1,121	2,021	2,865	1,297
Washington State University	693	--	1,152	869	2,559	3,498	1,048
Two University Average	808	--	1,348	1,039	2,122	3,021	1,219

TABLE V-A

The allocation of indirect costs (administration, physical plant, libraries, etc.) is the last step in computing costs. In this allocation, the costs of these supportive programs were related to the primary programs of instruction, research and public service through a series of equations and in accordance with parameters developed with the advice of the cost study advisory committee. The figures on Table V-A reflect these allocations added to the direct costs shown in Table IV.

It should be understood that these amounts represent the full operating costs from all fund sources related to instructing students. Capital investment is not included.

TABLE V-A

ACADEMIC YEAR 1972-73 - TOTAL INSTRUCTIONAL RELATED COSTS PER FTE STUDENT
BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
(Excluding Agriculture and Natural Resources, Engineering and Health Sciences)

	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Average
All Community Colleges							
Pre-8th Day	$1,075	$1,217	$- - -	$1,137	$- - -	$- - -	$1,137
Post-8th Day	1,068	948	- - -	988	- - -	- - -	988
Average	1,074	1,188	- - -	1,126	- - -	- - -	1,126
Eastern WA State College	1,443	- - -	1,841	1,646	2,589	1,857	1,690
Central WA State College	1,517	- - -	1,857	1,696	2,870	2,771	1,730
Western WA State College	1,404	- - -	1,885	1,648	3,588	2,822	1,716
Three College Average	1,450	- - -	1,863	1,663	3,033	2,419	1,712
The Evergreen State College	3,312	- - -	2,756	2,979	- - -	- - -	2,979
Four College Average	1,584	- - -	1,952	1,776	3,033	2,419	1,838
University of Washington	1,453	- - -	2,163	1,771	2,822	4,730	2,013
Washington State University	1,351	- - -	1,993	1,597	3,646	4,896	1,817
Two University Average	1,417	- - -	2,113	1,714	2,977	4,771	1,956

TABLE V-B

CHART I

The full costs per student shown in Table V-B and depicted in Chart I exclude federal funds; whereas, Tables I through V-A include federal funds as well as all state fund sources used in developing full costs at the various instructional levels.

The FTE student depicted in Chart I is purely hypothetical, and is assumed to be an undergraduate student paying resident tuition and fees enrolled in an academic program other than Agriculture and Natural Resources, Engineering or Health Sciences. This hypothetical student was developed in order to show one of a number of interrelationships that might be shown between tuition and fees, full costs and approximate revenue sources.

In terms of the operating fee portion of the total tuition and fee charges, Council staff is very much aware of the fact that the operating fee income also supports Departmental Research and Public Service. Other items that we are aware of are the phenomena of tuition and fee waivers plus the fact that we have part-time students as well as nonresident students who contribute a greater portion of their tuition and fees to operating fees per se. Therefore, the assumption made in terms of tuition and fees is that the revenue generated from student sources is equivalent to the operating fee portion of the tuition and fee charges. This amount in 1972-73 was $336.00 for the universities, $274.50 for the state colleges and $81.00 for the community colleges.

TABLE V-B

RELATIONSHIP OF STUDENT TUITION AND FEES
TO UNDERGRADUATE INSTRUCTIONAL COSTS
1972-73 to 1976-77

	1972-73	1973-74	1974-75	1975-76*	1976-77*
University of Washington	$1,608	$1,765	$1,905	$2,248	$2,278
Washington State University+	1,597	1,723	1,845	2,165	2,168
Two University Average	1,604	1,751	1,885	2,208	2,236
Tuition and Fees	564 (35.2%)	564 (32.2%)	564 (29.9%)	684 (31.0%)	684 (30.6%)
Central WA State College	$1,675	$1,918	$1,997	$2,278	$2,267
Eastern WA State College	1,587	1,832	1,900	2,189	2,223
Western WA State College	1,559	1,895	1,754	2,245	2,262
Three College Average	1,606	1,858	1,850	2,232	2,245
Tuition and Fees	495 (30.8%)	495 (26.6%)	507 (27.4%)	507 (22.7%)	507 (22.6%)
CHE Recommendation (Average)				550 (24.6%)	550 (24.5%)
The Evergreen State College	$2,870	$2,690	$3,086	$3,427	$3,344
Tuition and Fees	495 (17.2%)	495 (18.4%)	507 (16.4%)	507 (14.8%)	507 (15.2%)
CHE Recommendation				684 (20.0%)	684 (20.5%)
Community Colleges**	$1,124	$1,206	$1,330	$1,668	$1,661
Tuition and Fees	249 (22.2%)	249 (20.6%)	249 (18.7%)	330 (19.8%)	330 (19.9%)

*Includes recommended salary adjustments.
**Academic and vocational students.

+Includes a small (estimated at two percent) amount of federal funds reported as state funds.

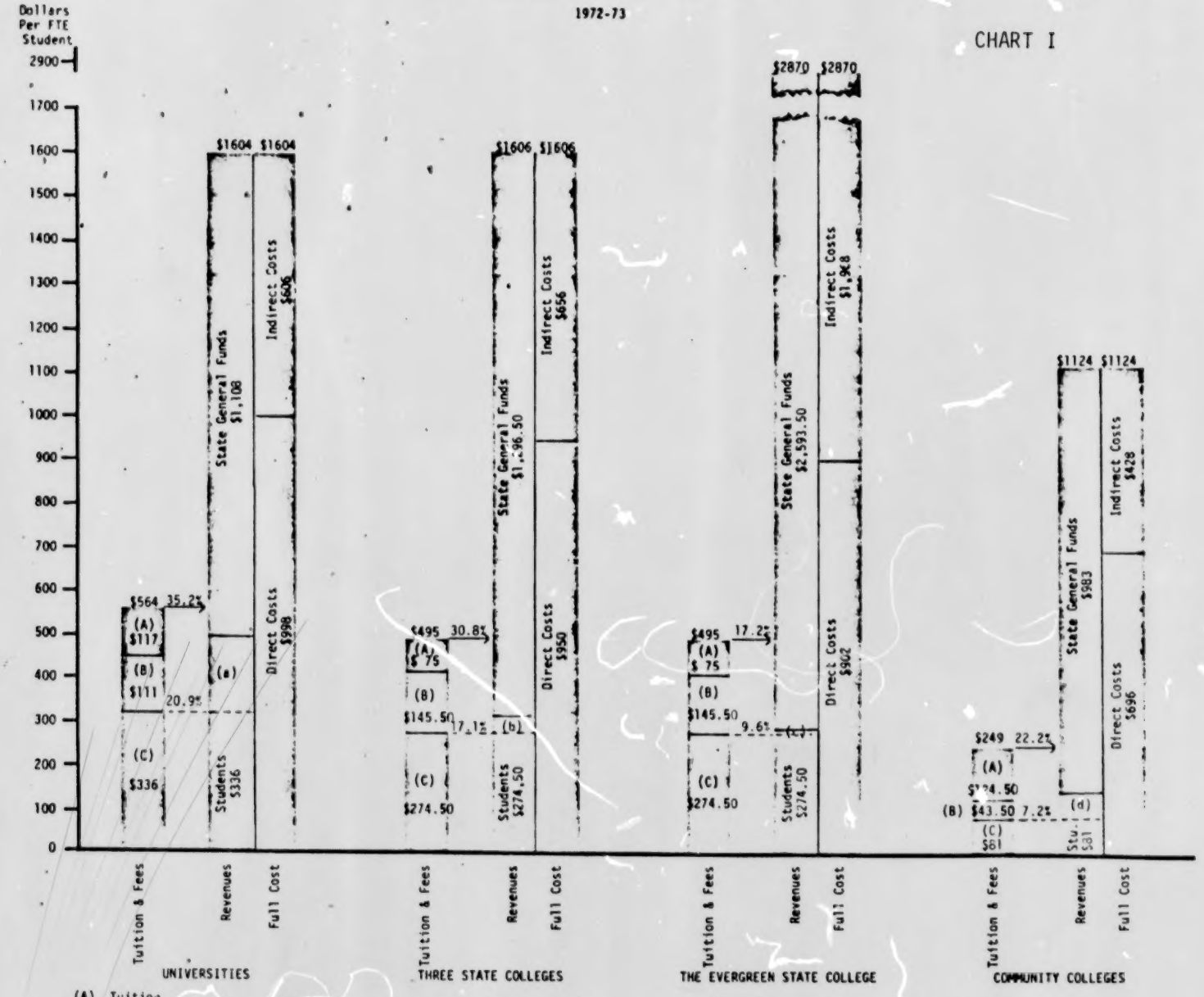
In addition to the revenues generated from the student related operating fee there is some additional local general fund revenue plus the sizeable portion which is made up out of the state general fund. The additional local general fund revenue contribution for the state colleges ranged from less than $2.00 at Evergreen to an estimated average of $35.00 for the three older state colleges in 1972-73. The additional local fund contribution at the community colleges was estimated to be $60.00. For the two universities, the average local general fund contribution was estimated to be $160.00

The remaining revenues are made up of state general fund dollars and are $1,108 for the universities; $1,296.50 for the three older state colleges; $2,593.50 for The Evergreen State College; and $983.00 for the community colleges.

CHART I

RELATIONSHIP OF STUDENT TUITION AND FEES, UNDERGRADUATE INSTRUCTIONAL COSTS, AND REVENUES

1972-73



(A) Tuition
(B) Services & Activities
(C) Operating
(a) General Local Funds - Universities - $160.00
(b) General Local Funds - Three State Colleges - $35.00

TABLES VI-A, B, C, D, E

The following set of tables provides the detailed information supporting the community college summary data found in Tables I through V. Table VI-A gives the reader a sequential picture of the effect of allocating all direct and indirect costs, thus providing a clearer understanding of the composition of the full instructional cost per FTE student.

Table VI-B illustrates the student/faculty ratio, the percent distribution and average salary of faculty by category.

Table VI-C is a comparison of the FTE enrollments, student/faculty ratios, cost of faculty salary and benefits per FTE student and direct instructional costs per FTE student by academic and occupational discipline.

NOTE: Post-8th day discipline categories with less than 150 FTE students, or less than 10 percent of the pre-8th day enrollments have not been shown separately but are included in the pre-8th day enrollments.

One of the concerns in determining community college costs is the salary and benefits paid to part-time faculty. The current relationship of the part-time faculty salaries and benefits to the full-time faculty salaries (tenured/non-tenured average) is 46.3% in both the academic and vocational categories.

Table VI-D illustrates the impact on the full cost per FTE student that

would occur were the average part-time salaries and benefits adjusted upward to various percentages of the average full-time salaries and benefits.

Also included are calculations of full cost were the FTE part-time salaries and benefits to equal the FTE non-tenured average salaries and benefits.

Table VI-E is the cost information presented for each individual community college.

TABLE VI-A

DETAIL OF 1972-73 ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

ALL COMMUNITY COLLEGES	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs**	Full Cost Per FTE Student
Academic					
Pre-8 Day	$588	$ 90	$679	$397	$1,075
Post-8 Day	496	107	603	465	1,068
Average	584	91	675	399	1,074
Vocational					
Pre-8 Day	$620	$173	$793	$424	$1,217
Post-8 Day	402	118	520	428	948
Average	597	167	764	424	1,188
Total					
Pre-8 Day	$602	$127	$729	$408	$1,137
Post-8 Day	433	114	547	441	988
Average	590	125	715	411	1,126
High School Completion					
Pre-8 Day	$429	$ 69	$498	$231	$ 729
Post-8 Day	379	53	432	208	640
Average	407	61	468	221	689
Community Service					
Pre-8 Day	$400	$257	$657	$289	$ 946
Post-8 Day	340	89	429	177	606
Average	379	[illegible]	578	250	828
Academic Year Total					
Pre-8 Day	$598	$126	$724	$406	$1,130
Post-8 Day	422	105	527	398	925
Average	583	125	708	404	1,112

*In addition, this includes other wages and salaries, equipment and current expenses.
**Includes appropriate portion of expenses (expenditures) from all other programs.

TABLE VI-B

DETAIL OF 1972-73 ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

ALL COMMUNITY COLLEGES	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distrib. of Faculty			Average Faculty Salaries and Benefits				
			Tenured Full-Time	Non-Tenured Full-Time	Part-Time or TA's	Tenured	Non-Tenured	Average	Part-Time or TA's	Average
Academic										
Pre-8 Day	21.3	$588	65%	9%	26%	$14,769	$12,804	$14,513	$ 6,862	$12,542
Post-8 Day	14.7	496	29%	4%	67%	10,665	11,270	10,736	5,558	7,289
Average	20.9	584	63%	9%	28%	14,647	12,762	14,405	6,670	14,647
Vocational										
Pre-8 Day	18.1	$620	47%	17%	36%	$14,443	$12,140	$13,831	$ 6,578	$11,201
Post-8 Day	18.1	402	11%	12%	77%	12,802	12,683	12,741	5,628	7,276
Average	18.1	597	43%	16%	41%	14,397	12,182	13,784	6,387	10,783
Total										
Pre-8 Day	19.8	$602	56%	13%	31%	$14,638	$12,392	$14,211	$ 6,702	$11,898
Post-8 Day	16.8	433	18%	9%	73%	11,491	12,445	11,805	5,604	7,281
Average	19.5	590	53%	13%	34%	14,547	12,395	14,128	6,505	11,519
High School Completion										
Pre-8 Day	20.6	$429	43%	3%	54%	$13,574	$12,580	$13,516	$ 4,864	$13,574
Post-8 Day	19.7	379	6%	39%	55%	8,682	9,413	9,321	6,003	7,383
Average	20.2	407	26%	19%	55%	13,079	9,648	11,605	5,401	8,220
Community Service										
Pre-8 Day	15.5	$400	3%	0%	97%	$14,102	$ --	$14,102	$ 5,915	$ 6,185
Post-8 Day	34.9	340	19%	1%	80%	15,310	10,800	15,105	10,957	11,782
Average	19.2	379	6%	0%	94%	14,800	10,800	14,738	6,743	7,259
Academic Year Total										
Pre-8 Day	18.9	$598	55%	13%	32%	$14,625	$12,393	$14,204	$ 6,635	$11,805
Post-8 Day	21.8	422	17%	12%	71%	11,452	11,262	11,370	5,755	7,390
Average	19.6	583	52%	13%	35%	14,529	12,288	14,083	6,468	11,387

TABLE VI-C

COMPARISON OF COMMUNITY COLLEGE DISCIPLINE CATEGORIES
1972-73 UNIT EXPENDITURES AND RELATED DATA

	FTE Students		Student-Faculty Ratio		Faculty Salary Cost Per Student		Direct Instructional Cost Per Student	
	Pre-8	Post-8	Pre-8	Post-8	Pre-8	Post-8	Pre-8	Post-8
ACADEMIC								
Biological Sciences	1,968	*	23.4-1	*	606	*	728	*
Business and Mgmt.	1,420	*	27.9-1	*	468	*	556	*
Communications	307	38	14.7-1	9.1-1	841	613	938	734
Education	1,035	504	25.7-1	24.4-1	407	250	470	319
Engineering	174	*	9.7-1	*	1,392	*	1,681	*
Fine Arts	3,030	171	14.6-1	11.0-1	741	563	844	699
Foreign Languages	1,155	*	18.3-1	*	615	*	701	*
Letters	6,972	188	20.3-1	14.1-1	612	514	686	600
Mathematics	3,425	*	24.0-1	*	549	*	614	*
Physical Sciences	2,490	*	20.4-1	*	676	*	812	*
Psychology	2,626	*	30.2-1	*	405	*	460	*
Social Sciences	6,841	190	26.0-1	15.2-1	485	445	547	538
Physical Education	1,664	*	14.8-1	*	962	*	1,193	*
Interdisciplinary	409	80	24.8-1	22.2-1	360	339	408	419
TOTAL ACADEMIC	33,840	1,557	21.3-1	14.7-1	588	496	678	603
OCCUPATIONAL								
Bus. & Commerce Tech.	8,566	522	19.3-1	14.1-1	555	425	664	538
Data Processing Tech.	732	*	15.5-1	*	751	*	1,277	*
Health Services Tech.	3,555	358	17.5-1	21.2-1	732	371	893	504
Mech. & Eng. Tech.	7,252	451	17.1-1	13.6-1	703	495	894	595
Nat. Science Tech.	3,093	692	17.6-1	19.9-1	547	386	712	507
Public Service Tech.	2,263	363	21.7-1	22.3-1	464	357	575	479
Occupational Support	590	289	18.1-1	19.4-1	587	254	1,014	357
Other	414	461	12.3-1	23.7-1	780	438	1,449	438
TOTAL OCCUPATIONAL	26,465	3,159	18.1-1	18.1-1	620	402	793	520
High School Completion			20.6-1	19.7-1	429	379	498	432
Community Service			15.5-1	34.7-1	400	340	657	429

*FTE Enrollment Less That 10% of Pre-8th Day or 150 FTE

NOTE. DISCIPLINE categories with under 150 FTE total enrollment not shown separately

TABLE VI-D

EFFECTS OF ADJUSTING PART-TIME SALARIES AND BENEFITS
ON FULL COSTS PER FTE STUDENTS

Community Colleges

	Current (46.3%)	60%	70%	80%	88.6%*	90%	100%
ACADEMIC							
Adjusted FTE Part-Time Salary	$6,670	$8,643	$10,083	$11,524	$12,762	$12,964	$14,405
Salary & Benefits Per FTE Student	584	610	630	650	666	669	689
Total Direct Cost Per FTE Student	675	701	721	741	757	760	780
Full Cost Per FTE Student	1,074	1,100	1,120	1,140	1,156	1,159	1,179
VOCATIONAL							
Adjusted FTE Part-Time Salary	$6,387	$8,270	$ 9,648	$11,027	$12,182	$12,406	$13,784
Salary & Benefits Per FTE Student	597	639	670	701	727	732	763
Total Direct Cost Per FTE Student	764	806	837	868	894	899	930
Full Cost Per FTE Student	1,188	1,230	1,261	1,292	1,318	1,323	1,354
TOTAL							
Adjusted FTE Part-Time Salary	$6,505	$8,477	$ 9,890	$11,302	$12,395	$12,715	$14,128
Salary & Benefits Per FTE Student	590	625	649	674	693	699	723
Total Direct Cost Per FTE Student	715	750	774	799	818	824	848
Full Cost Per FTE Student	1,126	1,161	1,185	1,210	1,229	1,234	1,259

*Current non-tenured average salary

TABLE VI-E

DETAIL OF 1972-73
ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student	Percentage Distrib. of Faculty			Average Faculty Salaries and Benefits				
						Tenured Full-Time	Non-Tenured Full-Time	Part-Time Or TA's	Tenured	Non-Tenured	Average	Part-Time Or TA's	Average
PENINSULA													
Academic	526.4	16.9	$703	$815	$1299	50.7	12.5	36.7	$15,324	$14,576	$15,176	$6,334	$11,928
Vocational	371.5	15.4	716	851	1355	41.5	38.5	19.9	14,040	10,090	12,139	6,769	11,068
High School Comp.	0.0	--	--	--	--	--	--	--	--	--	--	--	--
Community Service	.8*	--	--	--	--	--	--	--	--	--	--	--	--
Academic Year Total	898.7	16.2	709	830	1322	46.6	23.8	29.6	14,826	11,417	13,674	6,445	11,537
GRAYS HARBOR													
Academic	920.0	18.3	$780	$933	$1477	76.9	1.2	21.7	$16,854	$19,729	$16,890	$4,919	$14,292
Vocational	351.9	14.9	645	906	1478	44.7	14.1	41.1	13,259	13,3[illegible]	13,285	4,433	9,646
High School Comp.	5.7*	--	--	--	--	--	--	--	--	--	--	--	--
Community Service	0.0	--	--	--	--	--	--	--	--	--	--	--	--
Academic Year Total	1277.6	17.1	741	924	1476	66.0	5.3	28.7	16,084	14,325	15,953	4,616	12,699
OLYMPIC													
Academic	1667.6	18.1	$726	$813	$1180	68.1	13.1	18.7	$15,277	$11,998	$14,748	$6,229	$13,151
Vocational	1103.8	24.2	568	701	1039	49.2	17.7	32.9	1[illegible],259	16,728	[illegible],64[illegible]	9,984	13,783
High School Comp.	235.7	14.8	598	610	810	2.8	77.4	19.6	11,424	9,587	[illegible],651	5,577	8,852
Community Service	36.2	14.3	528	575	796	--	--	100.0	--	--	--	7,590	7,590
Academic Year Total	3043.3	19.5	657	754	1096	54.9	20.8	24.3	15,252	12,261	14,430	7,750	12,807
SKAGIT VALLEY													
Academic	1087.4	20.1	$641	$770	$1128	69.1	6.3	24.4	$14,098	$12,959	$14,002	$9,692	$12,948
Vocational	791.8	18.3	593	763	1126	42.9	20.3	36.7	13,967	12,313	13,436	6,458	10,871
High School Comp.	95.8	17.3	491	511	731	16.8	69.8	13.2	7,076	8,955	8,590	8,249	8,544
Community Service	11.0*	--	--	--	--	--	--	--	--	--	--	--	--
Academic Year Total	1986.0	19.2	612	754	1106	55.0	15.6	29.4	13,940	11,646	13,433	7,879	11,803
EVERETT													
Academic	2043.1	17.8	$655	$699	$1055	81.7	6.3	11.8	$12,449	$11,035	$12,348	$6,497	$11,[illegible]53
Vocational	1461.1	16.0	574	735	1111	57.5	14.3	28.1	11,339	10,343	11,141	4,416	9,218
High School Comp.	152.2	20.9	305	320	504	63.2	--	36.7	8,390	--	8,390	2,930	6,381
Community Service	3.4*	--	--	--	--	--	--	--	--	--	--	--	--
Academic Year Total	3659.8	17.2	608	697	1054	70.8	9.6	19.6	11,939	10,592	11,778	4,996	10,445

TABLE VI-E (Continued)

DETAIL OF 1972-73
ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student	Percentage Distrib. of Faculty			Average Faculty Salaries and Benefits				
						Tenured Full-Time	Non-Tenured Full-Time	Part-Time Or TA's	Tenured	Non-Tenured	Average	Part-Time Or TA's	Average
EDMONDS													
Academic	766.6	17.0	$593	$663	$1224	57.1	9.4	33.4	$13,190	$ 8,991	$12,556	$5,112	$10,093
Vocational	728.8	17.5	430	484	1050	16.4	23.0	60.5	13,[illegible]	8,287	10,268	5,729	7,520
High School Comp.	65.9	13.8	329	397	674	4.8	--	95.1	11,[illegible]	--	10,409	4,184	4,532
Community Service	8.6*	--	--	--	--	--	--	--	--	--	--	--	--
Academic Year Total	1569.9	16.8	509	571	1122	35.2	14.8	50.0	13,148	8,503	11,773	5,353	8,563
SEATTLE CENTRAL													
Academic	2403.6	24.7	$499	$566	$ 978	57.4	4.5	38.0	$16,226	$15,429	$16,168	$6,041	$12,319
Vocational	2675.6	16.0	778	1036	1552	52.8	16.9	30.2	14,827	13,814	14,581	7,473	12,430
High School Comp.	186.6	22.8	545	674	1317	73.5	9.2	17.1	17,076	12,813	16,602	5,478	14,688
Community Service	26.4	13.5	593	705	970	8.7	--	91.2	20,159	--	20,159	6,867	8,026
Academic Year Total	5292.2	19.0	655	820	1280	55.0	12.1	32.9	15,469	13,992	15,203	6,838	[illegible]
NORTH SEATTLE													
Academic	1339.2	25.9	$453	$493	$ 886	60.3	3.1	36.5	$13,478	$19,930	$13,7[illegible]	$8,215	$11,752
Vocational	1388.2	18.9	618	811	1297	52.2	6.8	40.8	16,238	11,637	15,[illegible]8	5,866	11,623
High School Comp.	108.6	18.7	574	618	886	39.7	--	60.2	17,588	--	17,[illegible]88	6,211	10,734
Community Service	72.2	31.4	239	348	543	--	--	100.0	--	--	--	7,503	7,503
Academic Year Total	2908.2	21.8	531	646	1074	53.9	5.0	41.	15,085	13,644	14,963	6,767	11,596
SOUTH SEATTLE													
Academic	304.5	13.7	$585	$ 734	$1184	14.3	7.2	78.4	$17,398	$15,326	$16,704	$5,652	$ 8,038
Vocational	934.8	16.8	686	1014	1526	47.6	3.3	49.0	15,733	10,974	15,424	7,460	11,538
High School Comp.	0.0	--	--	--	--	--	--	--	--	--	--	--	--
Community Service	16.4	12.9	522	599	867	--	--	100.0	--	--	--	6,735	6,735
Academic Year Total	1255.7	15.8	660	940	1434	37.5	4.4	58.1	15,947	12,993	[illegible],637	6,755	10,479
SHORELINE													
Academic	2850.4	27.4	$441	$594	$ 872	66.4	10.1	23.4	13,874	10,180	12,042	7,901	12,099
Vocational	1531.8	18.8	506	727	1047	35.7	10.9	53.3	14,033	9,333	12,934	6,536	9,523
High School Comp.	28.1	20.0	226	438	647	--	--	100.0	--	--	--	4,540	4,540
Community Service	74.6	16.0	339	584	821	--	--	100.0	--	--	--	5,454	5,454
Academic Year Total	4484.9	23.4	460	639	930	51.3	10.2	38.5	13,921	9,793	13,236	6,880	10,787

TABLE VI-E (Continued)

DETAIL OF 1972-73
ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student	Percentage Distrib. of Faculty			Average Faculty Salaries and Benefits				
						Tenured Full-Time	Non-Tenured Full-Time	Part-Time Or TA's	Tenured	Non-Tenured	Average	Part-Time Or TA's	Average
OVTI													
Academic	0.0	--	$ --	$ --	$ --	--	--	--	--	--	--	--	--
Vocational	883.6	21.9	515	658	1029	45.0	28.7	26.2	$13,155	$10,163	$11,990	$9,311	$11,288
High School Comp.	0.0	--	--	--	--	--	--	--	--	--	--	--	--
Community Service	21.4	38.9	293	322	475	--	--	100.0	--	--	--	11,415	11,415
Academic Year Total	905.0	22.1	510	650	1016	44.5	28.3	27.2	13,155	10,163	11,990	9,415	11,289
LOWER COLUMBIA													
Academic	849.2	20.1	$699	$778	$1199	79.8	5.6	14.4	$15,610	$11,810	$15,361	$6,570	$14,083
Vocational	608.4	17.8	666	926	1382	47.6	16.1	36.2	15,570	11,284	12,603	7,160	11,830
High School Comp.	10.4*	--	--	--	--	--	--	--	--	--	--	--	--
Community Service	16.9	26.9	383	396	620	42.8	9.5	47.6	13,319	10,800	12,861	7,453	10,286
Academic Year Total	1484.9	19.0	681	833	1266	64.5	10.3	25.2	15,584	11,438	15,013	6,992	12,992
CLARK													
Academic	1233.3	22.7	$609	$767	$1229	73.3	12.3	14.3	14,615	12,676	14,203	10,787	13,830
Vocational	1237.0	19.3	636	777	1235	61.6	12.0	26.3	13,108	12,586	13,023	10,164	12,271
High School Comp.	139.3	32.1	278	422	651	--	--	100.0	--	--	--	8,924	8,924
Community Service	29.5	41.6	169	434	659	23.9	--	76.0	22,418	--	22,418	2,206	7,045
Academic Year Total	2639.1	21.4	600	750	1195	64.4	11.7	23.9	13,882	12,637	13,691	10,001	12,809
WENATCHEE VALLEY													
Academic	938.8	14.8	$687	$760	$1336	77.8	9.1	13.0	$11,395	$ 8,973	$11,150	$3,944	$10,199
Vocational	456.6	12.2	655	777	1409	46.2	21.4	32.3	9,596	9,532	9,576	4,753	8,017
High School Comp.	0.0	--	--	--	--	--	--	--	--	--	--	--	--
Community Service	15.7	52.4	118	183	391	23.3	--	76.6	15,900	--	15,900	3,222	6,180
Academic Year Total	1411.1	14.0	671	759	1349	66.0	13.6	20.4	10,934	9,298	9,816	4,410	9,380
YAKIMA VALLEY													
Academic	1864.9	20.1	$689	$726	$1042	75.6	4.5	19.8	$15,507	$18,444	$15,672	$6,311	$13,815
Vocational	1086.2	14.0	782	981	1305	44.7	14.5	40.6	13,955	13,456	13,833	6,813	10,978
High School Comp.	0.0	--	--	--	--	--	--	--	--	--	--	--	--
Community Service	91.0	96.8	121	164	286	46.8	--	53.1	18,073	--	18,073	6,183	11,741
Academic Year Total	3042.1	17.7	705	801	1114	61.5	9.1	29.4	15,008	14,816	14,983	6,623	12,523

TABLE VI-E (Continued)

DETAIL OF 1972-73
ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student	Percentage Distrib. of Faculty			Average Faculty Salaries and Benefits				
						Tenured Full-Time	Non-Tenured Full-Time	Part-Time Or TA's	Tenured	Non-Tenured	Average	Part-Time Or TA's	Average
BELLEVUE													
Academic	1929.6	30.3	$449	$536	$ 964	52.7	7.8	39.4	$16,157	$14,150	$15,898	$8,939	$13,150
Vocational	1254.6	21.4	515	667	1165	27.9	20.0	52.0	16,571	14,050	15,518	6,892	11,030
High School Comp.	58.8	19.7	324	480	810	11.6	--	88.3	18,783	--	18,783	4,658	6,298
Community Service	84.8	17.6	374	443	733	--	--	100.0	--	--	--	6,607	6,607
Academic Year Total	3327.8	25.6	461	582	1030	38.7	12.8	48.5	16,310	14,080	15,756	7,588	11,791
HIGHLINE													
Academic	2277.2	21.1	$618	$668	$1068	63.7	6.0	30.2	$15,877	$15,518	$15,846	$6,769	$13,097
Vocational	1636.4	18.5	574	705	1125	37.6	12.2	50.1	15,472	13,169	14,908	6,325	10,603
High School Comp.	0.0	--	--	--	--	--	--	--	--	--	--	--	--
Community Service	13.9	11.5	482	482	731	--	--	100.0	--	--	--	5,555	5,555
Academic Year Total	3927.5	19.9	599	682	1091	51.6	8.8	39.6	15,744	14,046	15,497	6,498	11,930
GREEN RIVER													
Academic	1970.5	24.7	$541	$626	$1003	61.6	6.4	31.9	$15,832	$16,456	$15,891	$8,011	$13,375
Vocational	1481.2	19.8	597	715	1115	55.8	7.2	36.8	13,780	17,257	14,177	7,786	11,823
High School Comp.	20.8	9.9	396	506	808	--	--	100.0	--	--	--	3,920	3,920
Community Service	18.6	17.4	338	432	673	15.8	--	84.1	5,353	--	5,353	6,009	5,905
Academic Year Total	3491.1	22.1	562	662	1048	57.8	6.7	35.5	14,872	16,869	15,079	7,690	12,463
FORT STEILACOOM													
Academic	1268.4	17.9	$508	$612	$1017	22.0	19.7	58.1	$13,587	$13,841	$13,707	$5,751	$ 9,079
Vocational	1063.6	17.9	427	494	868	7.1	21.5	71.3	25,070	15,050	17,537	3,694	7,663
High School Comp.	230.1	23.1	287	376	575	49.9	--	50.0	9,094	--	9,094	4,142	6,615
Community Service	25.4	7.2	345	398	652	--	--	100.0	--	--	--	2,470	2,470
Academic Year Total	2587.5	18.0	453	540	913	17.3	18.6	64.1	14,635	14,417	14,522	5,195	8,161
CENTRALIA													
Academic	990.8	16.2	$729	$802	$1243	67.4	4.1	28.4	$14,250	$17,139	$14,416	$5,277	$11,820
Vocational	585.1	15.0	679	842	1290	50.1	7.8	41.9	13,993	11,297	13,630	5,386	10,170
High School Comp.	21.8	9.2	344	402	732	--	--	100.0	--	--	--	3,170	3,170
Community Service	8.4*	--	--	--	--	--	--	--	--	--	--	--	--
Academic Year Total	1606.1	15.4	707	812	1254	59.0	5.4	35.6	14,154	13,925	14,134	4,964	10,942

TABLE VI-E (Continued)

DETAIL OF 1972-73
ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student	Percentage Distrib. of Faculty			Average Faculty Salaries and Benefits				
						Tenured Full-Time	Non-Tenured Full-Time	Part-Time Or TA's	Tenured	Non-Tenured	Average	Part-Time Or TA's	Average
SPOKANE													
Academic	417.2	17.8	$569	$894	$1309	41.3	43.3	15.2	$ 8,668	$12,524	$10,642	$7,645	$10,185
Vocational	3490.4	22.5	504	637	960	41.2	25.3	33.3	15,869	10,302	13,751	6,600	11,365
High School Comp.	0.0	--	--	--	--	--	--	--	--	--	--	--	--
Community Service	0.0	--	--	--	--	--	--	--	--	--	--	--	--
Academic Year Total	3907.6	21.9	511	665	997	41.3	27.7	31.0	14,924	10,758	13,252	6,668	11,210
SPOKANE FALLS													
Academic	2369.3	21.2	$579	$701	$ 993	56.3	15.0	28.6	$16,152	$11,288	$15,049	$5,507	$12,315
Vocational	1377.0	16.0	553	641	976	27.7	12.9	59.3	16,443	12,171	15,079	4,620	8,876
High School Comp.	352.6	32.3	185	211	330	--	--	100.0	--	--	--	5,983	5,983
Community Service	11.0*	--	--	--	--	--	--	--	--	--	--	--	--
Academic Year Total	4109.9	19.7	535	638	920	41.6	13.4	45.0	16,157	11,639	15,056	5,084	10,565
BIG BEND													
Academic	498.0	17.3	$743	$892	$1302	46.9	24.0	28.9	$14,517	$15,130	$14,724	$8,309	$12,865
Vocational	447.1	15.6	895	1282	1712	62.0	9.1	28.8	14,214	18,011	14,700	11,985	13,917
High School Comp.	0.0	--	--	--	--	--	--	--	--	--	--	--	--
Community Service	0.0	--	--	--	--	--	--	--	--	--	--	--	--
Academic Year Total	945.1	16.4	$815	$1076	$1496	54.4	16.6	29.0	14,344	15,921	14,713	10,141	13,391
COLUMBIA BASIN													
Academic	1207.1	16.8	$721	$762	$1267	63.1	17.9	18.9	$14,522	$10,726	$13,683	$5,473	$12,127
Vocational	1112.5	14.2	688	822	1330	44.5	15.8	39.6	12,679	12,724	12,691	5,256	9,743
High School Comp.	1.6*	--	--	--	--	--	--	--	--	--	--	--	--
Community Service	10.4*	--	--	--	--	--	--	--	--	--	--	--	--
Academic Year Total	2331.6	15.4	704	791	1297	53.4	16.7	29.9	13,715	11,708	13,237	6,375	10,859
WALLA WALLA													
Academic	849.2	15.4	$462	$524	$ 936	36.8	6.9	56.2	$11,026	$10,468	$10,938	$4,221	$ 7,158
Vocational	860.7	20.8	538	669	1107	38.8	26.9	34.2	15,627	12,409	14,309	5,242	11,204
High School Comp.	0.0	--	--	--	--	--	--	--	--	--	--	--	--
Community Service	.3*	--	--	--	--	--	--	--	--	--	--	--	--
Academic Year Total	1710.2	17.7	501	597	1022	37.7	15.5	46.8	13,064	11,917	12,730	4,542	8,896

TABLE VI-E (Continued)

DETAIL OF 1972-73
ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student	Percentage Distrib. of Faculty			Average Faculty Salaries and Benefits				
						Tenured Full-Time	Non-Tenured Full-Time	Part-Time Or TA's	Tenured	Non-Tenured	Average	Part-Time Or TA's	Average
WHATCOM													
Academic	174.0	12.2	$376	$552	$1385	--	--	100.0	$ --	$. --	$ --	$4,602	$ 4,602
Vocational	166.0	13.7	473	645	1496	--	21.9	78.0	--	12,590	12,590	4,809	6,520
High School Comp.	9.8*	--	--	--	--	--	--	--	--	--	--	--	--
Community Service	0.0	--	--	--	--	--	--	--	--	--	--	--	--
Academic Year Total	349.8	12.9	423	597	1429	--	9.8	90.2	--	12,590	12,590	4,710	5,483
TACOMA													
Academic	2650.4	29.4	$519	$592	$1075	78.1	4.7	17.0	$15,788	$13,316	$15,648	$13,517	$15,283
Vocational	536.9	29.3	447	645	1152	23.5	34.4	41.9	16,544	13,584	14,785	10,764	13,099
High School Comp.	63.3	78.1	183	204	446	40.7	--	59.2	18,694	--	18,694	11,242	14,278
Community Service	7.7*	--	--	--	--	--	--	--	--	--	--	--	--
Academic Year Total	3258.3	29.7	501	610	1097	68.4	9.7	21.9	15,845	13,476	15,551	12,524	14,889

*Categories with less than 12 FTE students have been omitted.

TABLES VII-A, B, C, and D

The following tables present the detailed information supporting the summary tables (I through V) for the state colleges.

Table VII-A provides an insight into the costs at The Evergreen State College. The direct instructional costs are very comparable to the other four-year institutions at the undergraduate level. However, when the indirect costs for Administration and General Expense, Physical Plant, Libraries, etc., are added to the direct instructional costs, the full costs at TESC are approximately $1,200 - $1,400 higher than the three older state colleges. This is a feature related to the age of the institution and the policies limiting enrollment to a slow growth each year.

NOTE: In the three state college average, the data for Grad II level included some dollars allocated to part-time faculty with no corresponding FTE value for that category. Consequently, the inclusion of these dollars creates an overall average slightly higher than the tenured/non-tenured average.

Tables VII-C and VII-D provide the discipline detail for the state colleges by undergraduate and graduate levels respectively.

TABLE VII-A

DETAIL OF 1972-73 ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs**	Full Cost Per FTE Student
EASTERN WASHINGTON STATE COLLEGE					
Lower Division	$ 665	$108	$ 773	$ 670	$1,443
Upper Division	906	168	1,074	767	1,841
Average Undergraduate	789	138	927	719	1,646
Grad 1	1,456	239	1,695	894	2,589
Grad 2	1,049	179	1,228	629	1,857
Average All Levels	820	143	963	727	1,690
CENTRAL WASHINGTON STATE COLLEGE					
Lower Division	$ 705	$117	$ 822	$ 695	$1,517
Upper Division	917	163	1,080	777	1,857
Average Undergraduate	817	141	958	738	1,696
Grad 1	1,465	200	1,665	1,205	2,870
Grad 2	1,608	233	1,841	930	2,771
Average All Levels	835	144	979	751	1,730
WESTERN WASHINGTON STATE COLLEGE					
Lower Division	$ 642	$187	$ 829	$ 575	$1,404
Upper Division	976	242	1,218	667	1,885
Average Undergraduate	812	214	1,026	622	1,648
Grad 1	2,128	361	2,489	1,099	3,588
Grad 2	1,775	294	2,069	753	2,822
Average All Levels	858	220	1,078	638	1,716
THE EVERGREEN STATE COLLEGE					
Lower Division	$ 766	$164	$ 930	$2,382	$3,312
Upper Division	751	189	940	1,816	2,756
Average All Levels	757	179	936	2,043	2,979

*In addition, this includes other wages and salaries, equipment and current expenses.
**Includes appropriate portion of expenses (expenditures) from all other programs.

TABLE VII-A (Continued)

DETAIL OF 1972-73 ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs**	Full Cost Per FTE Student
THREE STATE COLLEGES					
Lower Division	$ 668	$142	$ 810	$ 640	$1,450
Upper Division	937	195	1,132	731	1,863
Average Undergraduate	807	169	976	687	1,663
Grad 1	1,713	276	1,989	1,044	3,033
Grad 2	1,446	235	1,681	738	2,419
Average All Levels	840	173	1,013	699	1,712
FOUR STATE COLLEGES					
Lower Division	$. 675	$144	$ 819	$ 765	$1,584
Upper Division	919	194	1,113	839	1,952
Average Undergraduate	802	171	973	803	1,776
Grad 1	1,713	276	1,989	1,044	3,033
Grad 2	1,446	235	1,681	738	2,419
Average All Levels	833	174	1,007	811	1,818

*In addition, this includes other wages and salaries, equipment and current expenses.
**Includes appropriate portion of expenses (expenditures) from all other programs.

TABLE VII-B

DETAIL OF 1972-73 ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distrib. of Faculty			Average Faculty Salaries and Benefits				
			Tenured Full-Time	Non-Tenured Full-Time	Part-Time or TA's	Tenured	Non-Tenured	Average	Part-Time or TA's	Average
EASTERN WASHINGTON STATE COLLEGE										
Lower Division	20.9	$ 665	52%	39%	9%	$15,215	$12,600	$14,101	$12,197	$13,924
Upper Division	16.0	906	59	40	1	15,273	13,302	14,484	12,286	14,457
Average Undergraduate	18.0	789	56	39	5	15,251	13,011	14,331	12,211	14,233
Grad 1	11.0	1,456	68	32	--	16,937	14,329	16,092	--	16,092
Grad 2	14.7	1,049	43	57	--	17,778	13,565	15,373	--	15,373
Average All Levels	17.5	820	57	39	4	15,404	13,093	14,467	12,211	14,371
CENTRAL WASHINGTON STATE COLLEGE										
Lower Division	20.7	$ 705	46%	48%	6%	$16,289	$13,457	$14,838	$11,269	$14,619
Upper Division	16.2	917	54	45	1	16,459	13,098	14,932	11,590	14,890
Average Undergraduate	18.0	817	51	46	3	16,395	13,252	14,895	11,341	14,779
Grad 1	10.4	1,465	69	28	3	16,044	13,560	15,328	12,048	15,212
Grad 2	9.3	1,608	66	34	--	15,510	14,032	15,022	--	15,022
Average All Levels	17.7	835	51	46	3	16,369	13,263	14,915	11,377	14,799
WESTERN WASHINGTON STATE COLLEGE										
Lower Division	21.2	$ 642	46%	43%	11%	$15,604	$12,013	$13,873	$11,881	$13,653
Upper Division	14.8	976	54	43	3	15,888	12,885	14,560	11,913	14,497
Average Undergraduate	17.4	812	51	43	6	15,784	12,532	14,296	11,891	14,140
Grad 1	7.1	2,128	74	24	2	16,203	11,576	15,067	11,886	15,013
Grad 2	8.8	1,775	91	9	--	16,074	11,741	15,679	--	15,679
Average All Levels	16.6	858	53	41	6	15,832	12,488	14,368	1.,891	14,218
THE EVERGREEN STATE COLLEGE										
Lower Division	19.8	$ 766	--	100%	--	$ --	$15,146	$15,146	$ --	$15,146
Upper Division	21.0	751	--	100	--	--	15,811	15,811	--	15,811
Average All Levels	20.5	757	--	100	--	--	15,535	15,535	--	15,535

TABLE VII-B (Continued)

DETAIL OF 1972-73 ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distrib. of Faculty			Average Faculty Salaries and Benefits				
			Tenured Full-Time	Non-Tenured Full-Time	Part-Time or TA's	Tenured	Non-Tenured	Average	Part-Time or TA's	Average
THREE STATE COLLEGES										
Lower Division	21.0	$ 668	48%	43%	9%	$15,680	$12,660	$14,245	$11,849	$14,029
Upper Division	15.6	937	55	43	2	15,871	13,064	14,653	11,917	14,595
Average Undergraduate	17.8	807	52	43	5	15,799	12,896	14,492	11,866	14,358
Grad 1	9.0	1,713	71	27	2	16,392	13,005	15,447	11,961	15,393
Grad 2	10.7	1,446	71	29	-	16,262	13,416	15,436	--	15,439
Average All Levels	17.2	840	53	42	4	15,854	12,903	14,562	11,869	14,436
FOUR STATE COLLEGES										
Lower Division	21.0	$ 675	44%	48%	8%	$15,680	$13,060	$14,320	$11,849	$14,115
Upper Division	16.0	919	51	47	2	15,871	13,506	14,742	11,917	14,686
Average Undergraduate	18.0	802	48	47	5	15,799	13,320	14,575	11,866	14,451
Grad 1	9.0	1,713	71	27	2	16,392	13,005	15,447	11,961	15,393
Grad 2	10.7	1,446	71	29	-	16,262	13,416	15,436	--	15,439
Average All Levels	17.4	833	50	46	4	15,854	13,309	14,634	11,869	14,514

TABLE VII-C

TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE
1972-73

- UNDERGRADUATE -

		Central WA State College	Eastern WA State College	The Evergreen State College	Western WA State College
0100	Agriculture and Natural Resources	$ --	$ --	$ --	$ --
0200	Architecture and Environmental Design	--	683	--	--
0300	Area Studies	--	--	--	--
0400	Biological Sciences	1,082	990	--	1,686
0500	Business and Management	541	717	--	731
0600	Communications	1,096	829	--	--
0700	Computer and Information Sciences	1,215	1,385	--	--
0800	Education	1,046	1,196	--	1,368
0900	Engineering	--	994	--	--
1000	Fine and Applied Arts	1,052	1,147	--	1,229
1100	Foreign Language	1,543	1,385	--	1,264
1200	Health Professions	1,775	2,238	--	592
1300	Home Economics	1,002	1,080	--	1,092
1400	Law	--	--	--	--
1500	Letters	1,143	1,055	--	1,126
1600	Library Science	781	1,458	--	--
1700	Mathematics	868	905	--	879
1800	Military Sciences	570	350	--	--
1900	Physical Sciences	1,158	865	--	1,242
2000	Psychology	694	680	--	661
2100	Public Affairs and Services	524	1,211	--	--
2200	Social Sciences	857	852	--	737
4900	Interdisciplinary Studies	704	590	936	939

TABLE VII-D

TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE
1972-73

- GRADUATE -

		Central WA State College	Eastern WA State College	The Evergreen State College	Western WA State College
0100	Agriculture and Natural Resources	$ --	$ --	$ --	$ --
0200	Architecture and Environmental Design	--	--	--	--
0300	Area Studies	--	--	--	--
0400	Biological Sciences	1,672	1,498	--	3,743
0500	Business and Management	--	1,464	--	--
0600	Communications	--	204	--	--
0700	Computer and Information Sciences	--	--	--	--
0800	Education	1,066	1,415	--	1,654
0900	Engineering	--	--	--	--
1000	Fine and Applied Arts	1,506	1,075	--	4,926
1100	Foreign Language	--	7,513	--	--
1200	Health Professions	113	868	--	1,800
1300	Home Economics	4,238	719	--	--
1400	Law	--	--	--	--
1500	Letters	2,939	2,089	--	2,717
1600	Library Science	--	--	--	--
1700	Mathematics	3,577	6,721	--	4,256
1800	Military Sciences	--	--	--	--
1900	Physical Sciences	5,838	4,055	--	4,618
2000	Psychology	1,684	1,465	--	2,662
2100	Public Affairs and Services	--	1,611	--	--
2200	Social Sciences	3,229	1,571	--	2,134
4900	Interdisciplinary Studies	1,210	2,380	--	--

TABLES VIII-A, B, C, and D

The supporting detail for the universities is presented in Tables VIII-A and B.

In Table VIII-B, the lower student/faculty ratios for the graduate level courses are one of the major contributing factors to the higher instructional costs per FTE student indicative of these levels.

Also in Table VIII-B, Washington State University graduate levels I and II contained some dollars allocated to part-time faculty with no corresponding FTE values. The inclusion of these dollars creates an overall average slightly higher than the tenured/non-tenured average.

Tables VIII-C and VIII-D provide the discipline detail for the two universities by undergraduate and graduate levels respectively.

TABLE VIII-A

DETAIL OF 1972-73 ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs**	Full Cost Per FTE Student
UNIVERSITY OF WASHINGTON					
Lower Division	$ 653	$218	$ 871	$ 582	$1,453
Upper Division	1,055	375	1,430	733	2,163
Average Undergraduate	833	288	1,121	650	1,771
Grad 1	1,578	443	2,021	801	2,822
Grad 2	2,033	832	2,865	1,865	4,730
Average All Levels	967	330	1,297	722	2,019
WASHINGTON STATE UNIVERSITY					
Lower Division	$ 578	$115	$ 693	$ 658	$1,351
Upper Division	922	230	1,152	841	1,993
Average Undergraduate	710	159	869	728	1,597
Grad 1	2,089	470	2,559	1,087	3,646
Grad 2	2,784	714	3,498	1,398	4,896
Average All Levels	854	194	1,048	769	1,817
TWO UNIVERSITY AVERAGE					
Lower Division	$ 626	$182	$ 808	$ 609	$1,417
Upper Division	1,016	332	1,348	765	2,113
Average Undergraduate	793	246	1,039	675	1,714
Grad 1	1,675	447	2,122	855	2,977
Grad 2	2,219	802	3,021	1,750	4,771
Average All Levels	932	287	1,219	737	1,956

*In addition, this includes other wages and salaries, equipment and current expenses.
**Includes appropriate portion of expenses (expenditures) from all other programs.

TABLE VIII-B

DETAIL OF 1972-73 ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distrib. of Faculty			Average Faculty Salaries and Benefits				
			Tenured Full-Time	Non-Tenured Full-Time	Part-Time or TA's	Tenured	Non-Tenured	Average	Part-Time or TA's	Average
UNIVERSITY OF WASHINGTON										
Lower Division	23.6	$ 653	30%	36%	34%	$18,455	$11,630	$14,733	$16,676	$15,386
Upper Division	15.2	1,055	44	47	9	18,898	12,909	15,767	18,596	16,034
Average Undergraduate	18.9	833	38	42	20	18,740	12,427	15,386	17,178	15,748
Grad 1	11.6	1,578	60	38	2	20,486	14,749	18,279	16,444	18,247
Grad 2	9.9	2,033	69	29	2	21,427	14,807	19,480	9,501	19,278
Average All Levels	17.0	967	44	40	16	19,468	12,901	16,303	17,084	16,427
WASHINGTON STATE UNIVERSITY										
Lower Division	27.3	$ 578	35%	30%	35%	$17,366	$13,189	$15,432	$16,465	$15,799
Upper Division	17.2	922	48	40	12	17,564	13,642	15,773	16,582	15,868
Average Undergraduate	22.3	710	41	35	24	17,480	13,448	15,628	16,494	15,833
Grad 1	7.7	2,089	61	39	--	17,528	13,684	16,035	--	16,038
Grad 2	6.3	2,784	77	23	--	18,624	13,577	17,459	--	17,460
Average All Levels	18.8	854	48	34	18	17,674	13,491	15,918	16,496	16,023

TABLE VIII-C

TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE
1972-73

- UNDERGRADUATE -

		University Of Washington	Washington State University
0100	Agriculture and Natural Resources	$2,311	$1,572
0200	Architecture and Environmental Design	1,530	--
0300	Area Studies	2,808	--
0400	Biological Sciences	2,101	918
0500	Business and Management	782	829
0600	Communications	901	587
0700	Computer and Information Sciences	4,216	751
0800	Education	1,277	1,164
0900	Engineering	2,443	1,953
1000	Fine and Applied Arts	1,500	1,475
1100	Foreign Language	1,380	1,167
1200	Health Professions	3,860	4,174
1300	Home Economics	1,268	835
1400	Law	1,664	--
1500	Letters	807	738
1600	Library Science	2,342	--
1700	Mathematics	708	830
1800	Military Sciences	--	--
1900	Physical Sciences	1,827	994
2000	Psychology	496	406
2100	Public Affairs and Services	1,956	315
2200	Social Sciences	819	747
4900	Interdisciplinary Studies	1,142	2,122

TABLE VIII-D

TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE
1972-73

- GRADUATE -

		University Of Washington	Washington State University
0100	Agriculture and Natural Resources	$ 2,005	$ 3,736
0200	Architecture and Environmental Design	1,913	--
0300	Area Studies	2,386	--
0400	Biological Sciences	4,905	4,678
0500	Business and Management	1,769	1,618
0600	Communications	2,862	--
0700	Computer and Information Sciences	4,851	2,228
0800	Education	1,678	1,604
0900	Engineering	2,964	4,055
1000	Fine and Applied Arts	2,085	1,433
1100	Foreign Language	2,413	3,701
1200	Health Professions	19,141	14,133
1300	Home Economics	3,076	2,688
1400	Law	1,392	--
1500	Letters	1,442	2,999
1600	Library Science	1,223	--
1700	Mathematics	3,629	3,572
1800	Military Sciences	--	--
1900	Physical Sciences	3,113	3,982
2000	Psychology	2,894	2,541
2100	Public Affairs and Services	2,419	1,065
2200	Social Sciences	1,869	2,374
4900	Interdisciplinary Studies	--	--

TABLES IX and X

The detail information presented in the following two tables illustrates the costs at the universities for the agriculture and natural resources disciplines. The disciplines, as well as engineering (Tables XI and XII) and health sciences (Tables XIII, XIV and XV) were excluded from the preceeding tables as they are not common to all institutions and thus not subject to comparison except as individually presented.

The Agriculture and Natural Resources discipline at the University of Washington includes only the subdisciplines of Fish, Game and Wildlife Management; Forestry; and Other (unspecified).. On the other hand, the Agriculture and Natural Resources discipline at Washington State University reflects their history as the traditional land grant institution and their heavy emphasis in the agriculture area. For instance, the subdisciplines represented include: Agriculture, General; Agronomy (Field Crops and Crop Management); Soils Science (Management and Conservation); Animal Science (Husbandry); Hortaculture (Fruit and Vegetable Production); Agriculture Economics; Food Services and Technology; and Forestry.

TABLE IX

ACADEMIC YEAR 1972-73 TOTAL INSTRUCTIONAL COST PER FTE STUDENT

AGRICULTURE AND NATURAL RESOURCES

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs**	Full Cost Per FTE Student
UNIVERSITY OF WASHINGTON					
Lower Division	$ 712	$ 559	$1,271	$ 621	$1,892
Upper Division	1,298	1,359	2,657	956	3,613
Average Undergraduate	1,152	1,159	2,311	872	3,183
Grad 1	1,090	613	1,703	663	2,366
Grad 2	1,342	813	2,155	778	2,933
Average All Levels	$1,177	$1,061	$2,238	$ 841	$3,079
WASHINGTON STATE UNIVERSITY					
Lower Division	$1,038	$ 678	$1,716	$ 519	$2,235
Upper Division	946	542	1,488	481	1,969
Average Undergraduate	980	592	1,572	496	2,068
Grad 1	1,769	842	2,611	639	3,250
Grad 2	2,931	1,710	4,641	1,002	5,643
Average All Levels	$1,186	$ 697	$1,883	$ 545	$2,428
TWO UNIVERSITY AVERAGE					
Lower Division	$ 905	$ 629	$1,534	$ 558	$2,092
Upper Division	1,136	984	2,120	738	2,858
Average Undergraduate	1,065	874	1,939	683	2,622
Grad 1	1,375	710	2,085	653	2,738
Grad 2	1,835	1,091	2,926	848	3,774
Average All Levels	$1,181	$ 889	$2,070	$ 701	$2,771

*In addition, this includes other wages and salaries, equipment and current expenses.
**Includes appropriate portion of expenses (expenditures) from all other programs.

TABLE X

DETAIL OF 1972-73 ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

AGRICULTURE AND NATURAL RESOURCES

	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distrib. of Faculty			Average Faculty Salaries and Benefits				
			Tenured Full-Time	Non-Tenured Full-Time	Part-Time or TA's	Tenured	Non-Tenured	Average	Part-Time or TA's	Average
UNIVERSITY OF WASHINGTON										
Lower Division	22.6	$ 712	65.1%	14.5%	20.4%	$16,969	$13,716	$16,378	$14,850	$16,066
Upper Division	13.1	1,298	60.8%	22.1%	17.1%	18,031	12,708	16,610	18,840	16,991
Average Undergraduate	14.6	1,152	61.5%	20.9%	17.6%	17,849	12,821	16,574	18,090	16,841
Grad 1	16.3	1,090	90.2%	3.9%	5.9%	17,875	19,629	17,948	14,414	17,739
Grad 2	12.9	1,342	74.8%	25.0%	.2%	19,756	9,989	17,311	4,050	17,282
Average All Levels	14.4	$1,177	60.2%	30.7%	9.1%	$18,237	$12,297	$16,831	$17,938	$16,983
WASHINGTON STATE UNIVERSITY										
Lower Division	16.3	$1,038	52.5%	35.0%	12.5%	$18,612	$16,815	$17,893	$10,220	$16,935
Upper Division	17.2	946	58.9%	28.5%	12.6%	19,119	13,218	17,198	9,748	16,259
Average Undergraduate	16.8	980	56.5%	30.9%	12.6%	18,939	14,771	17,464	9,927	16,517
Grad 1	10.2	1,769	56.1%	43.9%	--	20,433	14,966	18,031	--	18,031
Grad 2	6.1	2,931	76.7%	23.3%	--	19,142	13,804	17,914	--	17,914
Average All Levels	14.3	$1,186	65.9%	20.4%	13.7%	$19,116	$14,660	$17,611	$ 9,927	$16,912
TWO UNIVERSITY AVERAGE										
Lower Division	18.4	$ 905	56.6%	28.3%	15.1%	$17,996	$16,299	$17,431	$12,267	$16,652
Upper Division	14.7	1,136	60.1%	24.6%	15.3%	18,450	12,940	16,849	15,900	16,703
Average Undergraduate	15.7	1,065	59.2%	25.6%	15.2%	18,335	13,923	17,003	14,949	16,690
Grad 1	13.0	1,375	71.8%	25.4%	2.8%	18,947	15,301	17,994	14,414	17,896
Grad 2	9.6	1,835	75.7%	24.2%	.1%	19,463	11,780	17,605	4,050	17,589
Average All Levels	14.3	$1,181	63.2%	25.3%	11.5%	$18,636	$13,661	$17,213	$14,919	$16,949

TABLES XI and XII

The following two tables present the cost information of the engineering discipline at the two universities.

The student credit hours for lower division Engineering reflect the fact that very few lower division courses are taught in this discipline and consequently the cost data shown should be used with caution. This is also true of the Grad II category. For instance, when one analyzes the data, the costs depicted at the upper division and to some degree the Grad I categories have the greatest impact on the average costs shown.

TABLE XI

ACADEMIC YEAR 1972-73 TOTAL INSTRUCTIONAL COST PER FTE STUDENT

ENGINEERING

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs**	Full Cost Per FTE Student
UNIVERSITY OF WASHINGTON					
Lower Division	$1,544	$ 490	$2,034	$1,581	$3,615
Upper Division	1,803	749	2,552	765	3,317
Average Undergraduate	1,748	694	2,442	896	3,338
Grad 1	1,866	817	2,683	619	3,302
Grad 2	2,256	1,025	3,281	692	3,973
Average All Levels	$1,837	$ 759	$2,596	$ 824	$3,420
WASHINGTON STATE UNIVERSITY					
Lower Division	$1,628	$ 381	$2,009	$ 662	$2,671
Upper Division	1,551	383	1,933	639	2,572
Average Undergraduate	1,570	383	1,953	644	2,597
Grad 1	2,500	746	3,246	889	4,135
Grad 2	4,671	1,019	5,690	1,274	6,964
Average All Levels	$1,761	$ 432	$2,193	$ 686	$2,879
TWO UNIVERSITY AVERAGE					
Lower Division	$1,578	$ 445	$2,023	$1,205	$3,228
Upper Division	1,713	618	2,331	720	3,051
Average Undergraduate	1,683	579	2,262	803	3,065
Grad 1	1,960	806	2,766	659	3,425
Grad 2	2,563	1,024	3,587	766	4,353
Average All Levels	$1,813	$ 656	$2,469	$ 780	$3,250

*In addition, this includes other wages and salaries, equipment and current expenses.
**Includes appropriate portion of expenses (expenditures) from all other programs.

TABLE XII

DETAIL OF 1972-73 ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

ENGINEERING

	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distrib. of Faculty			Average Faculty Salaries and Benefits				
			Tenured Full-Time	Non-Tenured Full-Time	Part-Time or TA's	Tenured	Non-Tenured	Average	Part-Time or TA's	Average
UNIVERSITY OF WASHINGTON										
Lower Division	10.5	$1,544	78.4%	18.0%	3.6%	$17,217	$11,768	$16,199	$17,267	$16,237
Upper Division	9.4	1,803	67.0%	24.1%	8.9%	18,365	13,059	16,962	17,454	17,006
Average Undergraduate	9.6	1,748	69.2%	22.9%	7.9%	18,113	12,862	16,808	17,437	16,857
Grad 1	9.6	1,866	76.0%	19.0%	5.0%	18,871	14,054	17,909	16,454	17,835
Grad 2	8.0	2,256	78.3%	21.5%	.2%	18,953	15,064	18,116	16,150	18,113
Average All Levels	9.4	$1,837	71.7%	22.1%	6.2%	$18,384	$13,365	$17,203	$17,310	$17,210
WASHINGTON STATE UNIVERSITY										
Lower Division	8.3	$1,628	47.5%	31.4%	21.1%	$16,709	$10,680	$14,309	$10,896	$13,587
Upper Division	10.6	1,551	57.0%	28.4%	14.6%	19,396	12,223	17,009	12,651	16,373
Average Undergraduate	9.9	1,570	54.2%	29.3%	16.5%	18,701	11,734	16,256	11,988	15,550
Grad 1	5.7	2,500	56.5%	38.3%	5.2%	15,267	11,416	13,710	22,915	14,187
Grad 2	3.8	4,671	75.6%	17.5%	6.9%	18,955	10,618	17,386	19,778	17,550
Average All Levels	8.9	$1,761	56.6%	28.9%	14.5%	$18,421	$11,625	$16,124	$12,731	$15,633
TWO UNIVERSITY AVERAGE										
Lower Division	9.5	$1,578	64.0%	24.3%	11.7%	$17,041	$11,112	$15,412	$11,933	$15,004
Upper Division	9.8	1,713	63.7%	25.5%	10.8%	18,671	12,749	16,977	15,301	16,796
Average Undergraduate	9.7	1,683	63.7%	25.2%	11.1%	18,294	12,387	16,620	14,476	16,383
Grad 1	8.7	1,960	71.6%	23.4%	5.1%	18,227	13,073	16,959	17,940	17,009
Grad 2	7.0	2,563	77.7%	20.6%	1.7%	18,954	14,163	17,952	19,552	17,980
Average All Levels	9.2	$1,813	66.8%	24.3%	8.9%	$18,394	$12,689	$16,872	$14,880	$16,694

TABLES XIII and XIV

The last two tables present overall average cost information for the Health Sciences programs at the two universities and three state colleges. Because of the differences in these programs, it is not intended that any comparisons be attempted between the state college and university costs.

The Health Science discipline at the University of Washington includes the following subdisciplines: Nursing; Dentistry; Dental Specialties; Medicine; Medical Specialties; Pharmacy; Dental Hygiene; Public Health; Biomedical Communications; and Radiologic Technologies. The Health Science subdisciplines at Washington State University are as follows: Nursing; Pharmacy; and Veterinary Medicine Specialties.

The Health Sciences discipline for Central and Western includes only the Speech Pathology and Audiology subdiscipline; whereas, at Eastern the Health Sciences discipline includes the Nursing and Dental Hygiene subdisciplines as well as Speech Pathology and Audiology.

TABLE XIII

ACADEMIC YEAR 1972-73 TOTAL INSTRUCTIONAL COST PER FTE STUDENT

HEALTH SCIENCES

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs**	Full Cost Per FTE Student
University of Washington					
Average All Levels	$3,561	$2,448	$6,009	$1,982	$7,991
Washington State University					
Average All Levels	$3,317	$1,636	$4,953	$2,160	$7,113
Eastern Washington State College					
Average All Levels	$1,367	$ 779	$2,146	$1,028	$3,174
Central Washington State College					
Average All Levels	$1,484	$ 246	$1,730	$ 971	$2,701
Western Washington State College					
Average All Levels	$ 609	$ 155	$ 764	$ 531	$1,295

TABLE XIV

DETAIL OF 1972-73 ACADEMIC YEAR INSTRUCTIONAL EXPENDITURES

HEALTH SCIENCES

	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distrib. of Faculty			Average Faculty Salaries/FTE Faculty				
			Tenured Full-Time	Non-Tenured Full-Time	Part-Time or TA's	Tenured	Non-Tenured	Average	Part-Time or TA's	Average
University of Washington										
Average All Levels	4.1	$3,561	37.9%	60.6%	1.5%	$21,150	$10,659	$14,694	$15,104	$14,700
Washington State University										
Average All Levels	4.7	$3,317	55.9%	39.7%	4.4%	$20,037	$10,190	$15,948	$11,550	$15,753
Eastern WA State College										
Average All Levels	8.8	$1,367	83.9%	16.1%	--	$11,851	$13,157	$12,061	--	$12,061
Central WA State College										
Average ATl Levels	10.2	$1,484	29.9%	66.5%	3.6%	$17,490	$14,294	$15,285	$ 9,800	$15,086
Western WA State College										
Average All Levels	23.4	$ 609	52.0%	48.0%	--	$16,604	$11,622	$14,211	--	$14,211